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AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Financial Report

Year Ended June 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the public and other agencies or public officials. The report is available for public inspection at the State House of Representatives Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/9/12

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INDEPENDENT AUDITORS' REPORT

**The Honorable Ed Hall
Acadiana Parish Sheriff
Marksville, Louisiana**

We have audited the accompanying general purpose financial statements of the Acadiana Parish Sheriff, as of and for the year ended June 30, 2004, as listed in the table of contents. These general purpose financial statements are the responsibility of the Acadiana Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadiana Parish Sheriff, as of June 30, 2004, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 24, 2004, on our consideration of the Acadiana Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Acadiana Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Averyville Parish Sheriff.

Kelley, Champagne, Slone & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 24, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS
(CONTINUED STATEMENTS - OVERVIEW)**

ANDRELLA MARSH PROPERTY
Metairie, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 2001

	Governmental Fund Types			Primary Fund Type		Account Groups			Totals	
	General	Special	Revenue	Debt	Derivatives	Agency Funds	Fixed Assets	Long-Term Debt	(Noncurrent Only)	Total
\$ 1,019,942	\$ 734,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,175	\$ 691,175
-	80,811	-	-	-	-	-	-	-	80,811	80,811
214,281	-	-	-	-	-	-	-	-	214,281	214,281
918,949	92,362	-	-	-	-	-	-	-	1,001,311	1,001,311
-	16,258	-	-	-	-	-	-	-	16,258	16,258
16,258	-	-	-	-	-	-	-	-	16,258	16,258
58	-	-	-	-	-	-	-	-	58	58
-	-	-	-	-	-	-	174,466	-	174,466	174,466
-	-	-	-	-	-	-	4,028,271	-	4,028,271	4,028,271
-	-	-	-	-	-	-	4,489,931	-	4,489,931	4,489,931
-	-	-	-	-	-	-	-	88,556	88,556	88,556
-	-	-	-	-	-	-	-	3,418,411	3,418,411	3,418,411
\$ 1,229,811	\$ 203,211	\$ 985,159	\$ 216,144,298	\$ 216,144,298	\$ 216,144,298	\$ 216,144,298	\$ 216,144,298	\$ 216,144,298	\$ 216,144,298	\$ 216,144,298

(continued)

ASSETS AND OTHER DEBITS

Cash and Interest-Bearing Deposits	
Cash with pending report	
Receivables	
Due from other funds	
Due from other governmental agencies	
Other	
Inventory	
Other assets	
Land	
Buildings	
Furniture, equipment and vehicles	
Amount available to debt service fund	
Amount to be provided by retirement of general long-term obligations	

Total assets and other debits

ANNOUNCED FINANCIAL STATEMENTS
 St. Louis, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups (Continued)
 (as of 30, 2001)

	Governmental Fund Types			Fiduciary Fund Types		Account Design			Totals	
	General	Special Revenue	Bond	Agency	Trusts	General	Fixed Assets	Long-Term Debt	2001	2000
LIABILITIES AND FUND EQUITY										
Liabilities:										
Cash payable:	\$ 201,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,064	\$ 111,109
Accounts payable	1,251,496	195,441	-	-	-	-	-	-	1,446,937	1,416,492
Due to other funds	-	208,394	-	2,394	-	-	-	-	213,181	2,788
Due to personnel	-	-	-	34,000	-	-	-	-	34,000	21,388
Interest payable	65,094	-	-	-	-	-	-	-	65,094	-
Other liabilities	-	-	-	-	-	-	-	-	-	60,608
Due to taxing bodies and others	-	-	-	288,487	-	-	-	-	288,487	452,476
Long-term debt -										
Notes payable	-	-	-	-	-	-	-	150,000	750,000	-
Continuity of indebtedness	-	-	-	-	-	-	-	140,000	740,000	600,000
Notes due bonds	-	-	-	-	-	-	-	3,815,000	1,891,000	1,193,888
Total liabilities	1,456,554	393,835	-	292,881	-	-	-	2,945,000	4,480,114	4,358,276
Fund equity (deficit):										
Incremental to general fund assets	-	-	-	-	-	16,144,281	-	-	16,144,281	16,000,748
Fund balance (deficit):										
Reserved for inventory	14,093	-	-	-	-	-	-	-	14,093	24,093
Reserved for debt service	-	-	-	89,159	-	-	-	-	89,159	84,583
Unassigned, undesignated	278,850	(3,415)	-	-	-	-	-	-	(254,661)	(750,172)
Total fund equity (deficit)	292,943	(3,415)	-	89,159	-	-	16,144,281	-	9,978,881	9,359,251
Total liabilities and fund equity	\$ 1,749,497	\$ 390,420	\$ 89,159	\$ 382,040	\$ -	\$ 16,144,281	\$ 16,144,281	\$ 2,945,000	\$ 15,463,095	\$ 15,717,527

The accompanying notes are an integral part of this statement.

ANNVILLE PARISH REPORT
Baton Rouge, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 2011

	General	Special Revenues	Total Services	Totals Reorganizations (Only)	
				2011	2010
Revenues:					
Ad valorem taxes	\$ 423,332	\$ -	\$ -	\$ 423,332	\$ 371,236
State taxes	-	1,115,130	264,808	1,390,130	1,316,694
Intergovernmental revenue -					
Federal grants	-	-	-	-	178,590
State grants:					
State revenue sharing (net)	111,080	-	-	111,080	119,350
State supplemental pay	100,443	-	-	100,443	180,389
Other	16,811	-	-	16,811	41,495
Fees, charges, and commissions for services -					
Civil and criminal	271,367	-	-	271,367	223,684
Feeding and clothing prisoners	10,028,620	-	-	10,028,620	18,699,808
Interest income -					
Interest on loans	609,466	-	-	609,466	712,678
Interest on bonds	14,428	-	4,289	18,438	16,111
Other	271,316	36,768	-	288,036	291,111
Total revenues	<u>12,883,243</u>	<u>1,151,898</u>	<u>268,739</u>	<u>14,243,793</u>	<u>14,399,512</u>
Expenditures:					
Current -					
Public safety:					
Firearm services and related benefits	1,933,211	289,443	-	2,222,654	9,322,969
Operating services	1,568,138	61,017	-	1,629,155	1,569,445
Operations and maintenance	1,038,794	788,544	-	1,827,338	4,088,982
Jails service	36,007	-	242,993	268,999	863,993
Capital outlay	89,444	1,369	-	87,813	524,588
Total expenditures	<u>11,295,594</u>	<u>1,079,373</u>	<u>242,993</u>	<u>12,517,910</u>	<u>16,309,977</u>
Excess (deficiency) of revenues over expenditures	<u>(289,548)</u>	<u>(1,054)</u>	<u>9,276</u>	<u>(289,548)</u>	<u>(1,461,036)</u>
Other financing sources/(uses):					
Proceeds from issuance of debt	758,888	-	-	758,888	800,000
Operating transfers in	-	13,886	-	13,886	16,248
Operating transfers out	(11,266)	-	-	(11,266)	(21,574)
Total other financing sources/(uses)	<u>747,622</u>	<u>13,886</u>	<u>-</u>	<u>761,602</u>	<u>894,674</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>458,074</u>	<u>9,832</u>	<u>1,256</u>	<u>469,160</u>	<u>(566,362)</u>
Fund balances (deficit), beginning	<u>(726,877)</u>	<u>(12,451)</u>	<u>34,341</u>	<u>(704,987)</u>	<u>12,822</u>
Fund balances (deficit), ending	<u>\$ (268,803)</u>	<u>\$ (2,619)</u>	<u>\$ 35,597</u>	<u>\$ (268,803)</u>	<u>\$ (553,540)</u>

The accompanying notes are an integral part of this statement.

WYOMING PUBLIC SERVICE
Monticello, Louisiana

*Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual
 Capital Governmental Fund Types - General and Special Revenue Fund
 Year Ended June 30, 2020

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable/ Unfavorable	Budget	Actual	Variance - Favorable/ Unfavorable
Revenues:						
Ad valorem taxes	\$ 451,000	\$ 455,115	\$ 4,115	\$ -	\$ -	\$ -
Sales taxes	-	-	-	1,036,113	1,035,111	(1,002)
Intergovernmental revenues -						
Federal grants	161,305	-	(161,305)	-	-	-
State grants						
State revenue sharing (see)	136,125	38,463	(97,662)	-	-	-
State transportation pay	196,000	192,111	(3,889)	-	-	-
Other	1,000	16,531	15,531	-	-	-
Rents, charges, and miscellaneous fee services -						
Civilian medical	206,000	276,801	(70,801)	-	-	-
Boarding and lodging patients	10,000,000	10,029,613	(29,613)	-	-	-
Other facilities -						
Indian office	700,000	639,494	(60,506)	-	-	-
General income	1,000	14,458	13,458	-	-	-
Other	499,046	373,144	(125,902)	-	26,760	26,760
Total revenues	<u>11,413,471</u>	<u>11,992,242</u>	<u>(578,871)</u>	<u>1,136,113</u>	<u>1,135,881</u>	<u>(232)</u>
Expenditures:						
Current -						
Public safety:						
Innocent services and related benefits	148,811	249,124	(90,313)	891,568	769,467	(122,121)
Operating services	138,249	1,368,144	(1,229,895)	60,715	6,117	54,598
Operations and maintenance	1,771,366	1,838,241	(67,875)	736,463	769,944	(33,481)
Police services	86,800	84,807	1,993	-	-	-
Capital outlay	27,800	36,494	(8,694)	38,000	1,360	36,640
Total expenditures	<u>11,863,226</u>	<u>11,976,810</u>	<u>(113,584)</u>	<u>1,115,136</u>	<u>1,136,881</u>	<u>(21,745)</u>
Excess (deficiency) of revenues over expenditures	<u>550,245</u>	<u>(84,568)</u>	<u>634,813</u>	<u>2,977</u>	<u>(1,000)</u>	<u>3,977</u>
Other financing sources (uses):						
Proceeds from issuance of debt	-	700,000	(700,000)	-	-	-
Operating transfers in	-	-	-	-	12,800	(12,800)
Operating transfers out	-	(11,000)	11,000	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>789,000</u>	<u>(789,000)</u>	<u>-</u>	<u>12,800</u>	<u>(12,800)</u>
Excess (deficiency) of revenues over expenditures over expenditures and other uses	<u>550,245</u>	<u>(1,000)</u>	<u>551,245</u>	<u>2,977</u>	<u>9,800</u>	<u>(6,823)</u>
Bond interest to fund financing	<u>(126,807)</u>	<u>(126,807)</u>	<u>-</u>	<u>(12,400)</u>	<u>(12,400)</u>	<u>-</u>
Bond premiums to fund, ending	<u>\$ (1,111,040)</u>	<u>1,024,481</u>	<u>\$ 1,25,559</u>	<u>1,000,000</u>	<u>\$ (1,111,040)</u>	<u>\$ 1,111,040</u>

The accompanying notes are an integral part of this statement.

AVYSELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 21 of the Louisiana Constitution of 1974, the Avoyelles Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and executes duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrol, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsman's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The following is a summary of certain significant accounting policies:

A. Basis of Presentation

The accompanying general purpose financial statements of the Avoyelles Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Sheriff is not fiscally dependent on the Avoyelles Parish Police Jury. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Avoyelles Parish Sheriff (the primary government). There are no component units to be included in the Sheriff's reporting entity.

AVOYELLES PARISH SHERIFF
Bossierville, Louisiana

Notes to Financial Statements (Continued)

4. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn is divided into separate "fund types". The fund classification and a description of each existing fund type follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use and balances of the Sheriff's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Sheriff's governmental fund types:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for detaining and housing prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance. General operating expenditures are paid from this fund.

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of a one-half percent sales and use tax that is legally restricted to expenditures for specific purposes.

Debt Service Funds

The Debt Service Funds account for the servicing of the public improvement sales tax bonds (general long-term debt).

AVOYELLES PARISH SHERIFF
Mandeville, Louisiana

Notes to Financial Statements (Continued)

Depository Fund Type

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature and do not involve the measurement of results of operations.

D. General Fixed Assets and Long-Term Obligations

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities directly associated with and expected to be paid from the General Fund are accounted for in the General Fund. All other long-term liabilities are accounted for in the general long-term debt account group.

The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

ANDREYELLES PARISH SHERIFF
Madisonville, Louisiana

Notes to Financial Statements (Continued)

Sales taxes are considered as "measurable" when in the hands of sales tax collector and are recognized as revenue at that time.

Intra-governmental revenues and fines, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of uniform operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Transfers between funds that are not required to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

F. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget for the general and special revenues fund on the modified accrual basis of accounting and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budgets are available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budgets at least ten days after publication of the call for a hearing.

AVOYELLES PARISH SHERIFF
Markville, Louisiana

Notes to Financial Statements (Continued)

4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budgets, the budgets are legally adopted prior to the commencement of the fiscal year for which the budgets are being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

The proposed budget for June 30, 2001 was made available for public inspection and was published in the official journal ten days before the public hearing, which was held on June 6, 2000 at the Avoyelles Parish Sheriff's office for comments from taxpayers. The budget was presented and published in the official journal ten days before the public hearing, which was held on June 4, 2001 at the Avoyelles Parish Sheriff's office for comments from taxpayers.

G. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. These deposits are stated at cost, which approximates market. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. The collections must be deposited in a bank domiciled in the parish where the funds are collected.

H. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

I. Vacation and Sick Leave

Each employee of the Sheriff's office is granted 18 days of vacation leave and 6 days of sick leave each year after one year of service. Neither vacation nor sick leave may be accumulated.

There are no accumulated and vested vacation and sick leave benefits at June 30, 2001, which require disclosure in conformity with generally accepted accounting principles.

ANDREUILLE PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

3. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

5. Fund Equity

1. Reserves

Reserves represent those portions of fund equity not available for expenditures or legally segregated for a specific future use.

2. Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

1. Grant Revenues

In general, grants received by the Sheriff are reimbursable type grants, and revenues are recognized as earned only when the expenditures to be reimbursed have been incurred.

14. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

16. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

ANTHONY PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

9. Total Columns on Combined Statements – Overview

Total columns on the Combined Statements – Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Cash and Interest – Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the Sheriff has cash and interest-bearing deposits (bank balances, net of overdrafts) totaling \$559,877 as follows:

Demand Deposits	\$426,238
Interest-bearing deposits	<u>133,639</u>
Total cash and interest-bearing deposits	759,898
Less: overdrafts	<u>(211,021)</u>
Net	<u>\$548,877</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2004, are secured as follows:

Bank balances	\$ 588,736
Federal deposit insurance	\$ 180,443
Pledged securities (category 2)	<u>266,131</u>
Total federal insurance and pledged securities	<u>\$ 935,310</u>

AVOUELLES PARISH SHERIFF
Metairieville, Louisiana

Notes to Financial Statements (Continued)

Pledged securities in Category 3 include unissued or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1219 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

91 Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Assoulet Parish and are collected by the Sheriff. The taxes are retained to the appropriate taxing bodies net of deductions for assessor's compensation and provision fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2001, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 6.41 mills on property with assessed valuations totaling \$184,515,880.

Total law enforcement taxes levied during 2000 were \$493,282. There were no taxes receivable in the General Fund as June 30, 2001.

92 Interfund Receivables/Payables

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$231,681	\$ -
1004 Sales Tax Fund	-	209,346
Agency funds:		
Civil fund	-	877
Bond fund	-	25
Fines & Cost fund	-	58
12th Judicial Court fines fund	-	13
Tax Collector fund	-	1,223
	<u>\$231,681</u>	<u>\$211,681</u>

ACACIHELLEN PARISH Sheriff's Office
Marksville, Louisiana

Notes to Financial Statements (Continued)

(3) Due From Other Governmental Agencies

Amounts due from other governmental agencies totaling \$1,031,337 at June 30, 2001, consisted of the following:

	General	Special Revenues
Department of Public Safety and Corrections	\$ 154,384	\$ -
Department of Treasury	628,389	-
Acacihellen Parish Police Jury	138,795	-
Acacihellen Parish School Board	-	92,162
Various parishes and cities	12,685	-
Other	17,949	-
	<u>\$ 912,041</u>	<u>\$ 92,162</u>

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Land	Buildings	Furniture, Equipment and Vehicles	Total General Fixed Assets
Balance, July 1, 2000	\$ 174,408	\$ 5,520,273	\$ 4,213,267	\$ 10,907,948
Additions	-	-	138,635	138,635
Reductions	-	-	-	-
Balance, June 30, 2001	<u>\$ 174,408</u>	<u>\$ 5,520,273</u>	<u>\$ 4,449,823</u>	<u>\$ 11,144,504</u>

ACADIANA PARISH SHERIFF
Markville, Louisiana

Notes to Financial Statements (Continued)

(7) Dedication of Proceeds and Sales of Funds - Sales and Use Tax

Proceeds of the mail-in sales and use tax (2000 collections - \$1,094,000; 2001 collections - \$1,576,681) approved by voters on November 18, 1992 and levied by the Sheriff beginning January 1, 1993 are dedicated to the following purposes:

Establishing, acquiring, constructing, improving, maintaining, staffing and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, ambulance, dispatch and other services for the benefit of the residents of the Parish.

Each month there will be set aside into a "Bond and Interest Sinking Fund", also called the "Sinking Fund", an amount consisting of 1/12 of the next maturing installment of principal and interest on the outstanding bonds. Such transfers must be made on or before the 20th day of each month to ensure the prompt payment of principal and interest as they become due and may be used only for such payments.

During the year ended June 30, 2001, the Sheriff violated the "Sinking Fund" requirement when he failed to make the monthly deposits on or before the 20th day of the month.

At June 30, 2001, \$92,362 of sales tax receivable is reflected on the 1994 Sales Tax Fund's balance sheet.

(8) Retirement Commitments

All employees are members of one of the following retirement systems:

Federal Social Security System
Louisiana Sheriff's Pension and Relief Fund

Relevant information relative to each plan follows:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriff's Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and its employees contribute a percentage of each employee's compensation to the System (7.65% contributed by the Sheriff, 1.65% by the employee). The Sheriff's contribution during the year ended June 30, 2001 amounted to \$289,885.

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

B. Louisiana Sheriff's Pension and Relief Fund

Plan Descriptions:

Substantially all employees of the Avouelles Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment, are required to participate in the Retirement System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage to be used for each year of service is 2.5% for each year if total service is at least 12, but less than 15 years, 3.25% each year if total service is at least 15 years but less than 20 years, and 3% for each year if total service is at least 20 years. (Act 5117 of 1995 increased the normal rate to 3.25% for all service rendered on or after January 1, 1995). In any case, the retirement benefit cannot exceed 100% of the final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after the age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The Retirement System also provides death and disability benefits. Benefits are established by state statute.

The Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the Retirement System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Minden, Louisiana 71226, or by calling (318) 342-3191.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

Funding Policy-

Plan members are required to contribute 8.7% of their annual covered salary and the Avoeyelles Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0% of annual covered payroll. Contributions to the Retirement System also included one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premiums. The contribution requirements of the plan members and the Avoeyelles Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Avoeyelles Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2001, 2000 and 1999 were \$262,284, \$312,581, and \$272,472, respectively, equal to the required contributions for each year.

(9) Postretirement Health Care Insurance Benefits

The Sheriff provides certain health care insurance benefits for its retired employees. Substantially all of the Sheriff's employees are eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company where the monthly premium is paid by the Sheriff. The cost of providing retirees' health care insurance benefits are recognized as expenses when the monthly premiums are paid and as revenue when reimbursement is received from the retiree. For the year ended June 30, 2001, the amount of retiree benefits totaled \$28,443.

(10) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Civil Fund	Deed Fund	Fines and Costs Fund
Balances, July 1, 2000	\$ 3,790	\$11,830	\$138,853
Additions	664,369	29,154	218,112
Deductions	663,989	10,159	247,424
Balances, June 30, 2001	\$ 4,170	\$30,825	\$149,541

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

	12½ Annual Court Fines Fund	Tax Collector Fund	General Fund
Balance, July 1, 2008	\$ 4,218	\$ 463,813	\$ 31,395
Additions	685,774	4,813,428	988,141
Reductions	689,478	5,108,299	972,833
Balance, June 30, 2009	<u>\$ 114</u>	<u>\$ 468,942</u>	<u>\$ 36,693</u>

(11) Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 2009:

	Balance 07/01/08	Additions	Reductions	Balance 06/30/09
Certificates of Indebtedness	\$ 800,000	\$ -	\$ 68,000	\$ 740,000
Public Improvement sales tax bonds	1,115,000	-	108,000	1,055,000
Notes payable	<u>-</u>	<u>718,000</u>	<u>-</u>	<u>750,000</u>
Total	<u>\$ 1,915,000</u>	<u>\$ 718,000</u>	<u>\$ 168,000</u>	<u>\$ 2,545,000</u>

Long-term debt outstanding at June 30, 2009 is comprised of the following:

\$1,650,000 Public Improvement Sales Tax Bonds, Series 1994: principal due in annual installments of \$98,000 to \$160,000 through May 1, 2009; interest due semi-annually at 0.70 to 5.90 percent, secured by an irrevocable pledge and dedication of one-half percent sales tax.	\$1,650,000
\$800,000 Certificates of Indebtedness dated September 1, 1999; due in annual installments of \$80,000 to \$100,000 through September 1, 2009; interest at 5.04 percent, secured by an irrevocable pledge and dedication of bonds derived from a parishwide special tax of 0.41 mills.	740,000
\$750,000 Notes Payable at June 30, 2009 consists of a short-term note with Union Bank, which bears interest at a rate of 8% and has a maturity date of July 1, 2009.	750,000
Total general long-term debt	<u>\$2,545,000</u>

ACACYPOLLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to retire all general long-term debt as of June 30, 2001, including interest payments of \$329,585 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2002	\$ 170,800	\$ 84,333	\$ 254,333
2003	903,800	143,671	1,047,471
2004	180,800	36,648	217,448
2005	285,800	65,788	351,588
2006	213,800	54,851	268,651
2007-2010	870,000	81,667	951,667
	<u>\$2,544,000</u>	<u>\$ 367,358</u>	<u>\$2,911,358</u>

(12) Taxes Paid Under Protest

The accrued balances due to taxing bodies and others in the agency funds at June 30, 2001, include \$18,181 of taxes paid under protest plus interest earned to date of \$16,756 on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(13) Litigation and Claims

At June 30, 2001, the Sheriff is involved in several lawsuits claiming damages which are not covered by insurance. The Sheriff's legal adviser is unable to estimate the ultimate resolution of these matters. There is no liability recorded in the General Fund and General Long-Term Debt Account Group.

(14) Commitments

The Sheriff has a verbal understanding with Acadian Ambulance Service, Inc. requiring month-to-month payments of \$23,000 for the operation of an ambulance service in Acacypolles Parish. The operations and maintenance expenditures of the 1994 Sales Tax Fund reflect \$24,000 for ambulance service for the year ended June 30, 2001.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(15) Risk Management

The Sheriff's office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; fires and explosions; injuries to employees; and natural disasters. The Sheriff was unable to obtain law enforcement liability insurance at a cost it considered to be reasonably justifiable. Management believes it is more economical to manage its risk internally and set aside assets for claims settlement in its General Fund. As of June 30, 2001, no funds are in a deposit account that was designated for law enforcement liability claims and incidental costs. In the opinion of management and the Sheriff's legal counsel, no events have occurred that give rise to report any claim liability as June 30, 2001.

The Sheriff continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past four fiscal years.

(16) Deficit Fund Balances

The General Fund and 1994 Sales Tax Special Revenue Fund have deficit fund balances as of June 30, 2001. These deficits are expected to be funded from future tax revenues over expenditures.

(17) Excess Expenditures Over Appropriations

The following individual Fund had excess expenditures over appropriations for the fiscal year ended June 30, 2001:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund	\$12,687,518	\$12,265,061	\$ 422,457

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ACACYPOLLES PARISH SHERIFF
Baton Rouge, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2001 and 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash and interest-bearing deposits	\$ 140,964	\$ 83,938
Receivables:		
Due from other funds	233,681	7,788
Due from other governmental agencies	958,945	967,883
Other	-	38,667
Inventory	18,393	28,875
Other assets	<u>90</u>	<u>90</u>
Total assets	<u>\$1,338,033</u>	<u>\$1,119,131</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overdraft	\$ 233,866	\$ 79,438
Accounts payable	1,311,646	1,385,158
Interest payable	68,084	-
Other liabilities	<u>-</u>	<u>69,808</u>
Total liabilities	<u>1,603,536</u>	<u>1,444,008</u>
Fund balance (deficit):		
Reserved for inventory	18,393	28,875
Unreserved, undesignated	<u>(268,896)</u>	<u>(749,852)</u>
Total fund balance	<u>(274,481)</u>	<u>(720,977)</u>
Total liabilities and fund balance	<u>\$1,338,033</u>	<u>\$1,119,131</u>

AVONDALE IS FUND BALANCE
Statement of Financial Position
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended June 30, 2001
With Comparative Actual Amounts for Year Ended June 30, 2000

	<u>2001</u>		<u>Year-end -</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Percentage</u>	<u>2000</u>
Revenues:				
Ad valorem taxes	\$ 433,000	\$ 433,131	\$ 100.03	\$ 507,796
Intergovernmental revenues:				
Federal grants	100,000	-	(0.00)	278,090
State grants				
State-revenue sharing	130,110	131,060	99	139,933
State supplemental pay	100,000	100,000	100	791,894
Other	0,000	15,821	100	41,894
Fees, charges, and reimbursements for services:				
Civil and criminal	100,000	100,000	100.00	231,884
Funding and leasing program	10,000,000	10,000,000	100.00	88,699,030
Interfund:				
Indian affairs	700,000	698,000	99.71	712,478
Interest income	0,000	14,428	100	11,114
Other	400,000	377,236	94.31	384,940
Total revenues	<u>12,433,110</u>	<u>12,483,246</u>	<u>100.46</u>	<u>11,951,116</u>
Expenditures:				
Current:				
Public Safety:				
Police services and related benefits	1,838,311	1,831,671	99.65	1,881,041
Operating services	1,241,239	1,258,128	101.36	1,448,558
Operations and maintenance	1,111,100	1,108,161	99.73	1,549,000
Public works	88,888	84,887	95.50	100,000
Capital outlay	17,500	88,444	505.39	100,000
Total expenditures	<u>4,296,038</u>	<u>4,361,291</u>	<u>101.52</u>	<u>4,078,699</u>
Excess (deficiency) of revenues over expenditures	<u>8,137,072</u>	<u>8,121,955</u>	<u>99.81</u>	<u>7,872,417</u>
Other financing sources (uses):				
Proceeds from issuance of debt	-	100,000	100.00	888,888
Operating transfers in	-	-	-	287,888
Operating transfers out	-	(11,000)	(100.00)	(9,288)
Total other financing sources (uses)	<u>-</u>	<u>88,999</u>	<u>100.00</u>	<u>907,488</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>8,137,072</u>	<u>8,210,954</u>	<u>100.91</u>	<u>8,780,005</u>
Fund balance (deficiency) beginning	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>(80,000)</u>
Fund balance (deficiency) ending	<u>\$ (62,928)</u>	<u>\$ (79,046)</u>	<u>\$ 12.56</u>	<u>\$ (180,005)</u>

LAKEVILLE PARISH (328300)

Metairieville, Louisiana

General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)

Year Ended June 30, 2020

With Comparative Actual Amounts for Year Ended June 30, 2019

	2020		Variance -	
	Budget	Actual	Favorable	2019
			(Unfavorable)	
Public safety:				
Personal services and related benefits:				
Sheriff salary	\$ 84,708	\$ 84,708	\$ -	\$ 84,708
Deputies salaries	7,192,008	7,243,860	(51,851)	8,118,602
Pensions and payroll taxes	320,652	605,958	(285,307)	468,718
Total personal services and related benefits	7,597,368	7,934,526	(337,158)	8,672,028
Operating services:				
Deputy liability insurance	808	1,279	(470)	71,477
Hospitalization insurance	1,818,308	1,838,282	(19,973)	1,074,648
Auto insurance	292,418	285,100	(7,317)	282,100
Other insurance	25,808	37,235	(11,427)	26,238
Total operating services	1,344,322	1,264,336	(79,986)	1,454,563
Operations and maintenance:				
Auto maintenance and fuel	297,808	287,884	9,924	362,217
Deputy uniforms and supplies	19,500	21,406	(1,906)	81,482
Office supplies and expenses	78,500	83,803	(5,303)	194,285
Telephone	47,288	38,989	(8,299)	76,289
Printer feeding and maintenance	1,890,888	1,871,616	19,272	1,470,888
Legal fees	230,888	128,426	102,462	170,882
Other professional fees	61,888	81,223	(19,335)	71,485
Criminal investigation	2,588	4,423	(1,835)	5,085
Jail maintenance, utilities, and loans	823,888	868,913	(45,025)	1,023,882
Dues and subscriptions	7,008	6,508	500	7,222
Other	90,888	177,226	(86,338)	71,278
Total operations and maintenance	3,771,288	3,558,781	(212,507)	3,499,008

(continued)

ATCOTILLER PARISH HERBERT
Marksville, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended June 30, 2004
With Comparative Actual Amounts for Year Ended June 30, 2003

	2004		Variance - Favorable (Unfavorable)	2003
	Budget	Actual		
Debt service -				
Principal	60,000	-	60,000	104,856
Interest	18,808	64,607	(45,799)	26,663
Total debt service	<u>78,808</u>	<u>64,607</u>	<u>14,201</u>	<u>131,519</u>
Capital outlay -				
Buildings	8,000	8,768	(768)	10,828
Boats	-	-	-	3,000
Computers	-	-	-	170,148
Jail equipment	44,000	44,310	(310)	8,880
Equipment	5,000	37,368	(32,368)	40,852
Total capital outlay	<u>57,000</u>	<u>90,446</u>	<u>(33,446)</u>	<u>173,608</u>
Total expenditures	<u>\$135,808</u>	<u>\$155,053</u>	<u>\$19,245</u>	<u>\$305,127</u>

SPECIAL REVENUE FUND

1994 Sales Tax Fund

To account for the receipt and use of proceeds of the Sheriff's 1994 one-half percent sales and use tax. These taxes are dedicated to the following purposes: establishing, acquiring, constructing, improving, maintaining, staffing and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, ambulance, dispatch and other services for the benefit of the residents of the Parish.

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 1994 Sales Tax Fund

Comparative Balance Sheet
 June 30, 2004 and 2003

	<u>2004</u>	<u>2003</u>
ASSETS		
Cash and interest-bearing deposits	\$239,798	\$ -
Receivables:		
Due from other governmental units	82,362	98,148
Other	<u>16,248</u>	<u>38,760</u>
Total assets	<u>\$338,412</u>	<u>\$137,908</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overdraft	\$ -	\$ 48,681
Accounts payable	187,440	118,723
Due to other funds	<u>229,386</u>	<u>-</u>
Total liabilities	306,826	167,404
Fund balance (deficit):		
Unreserved - undesignated	<u>(3,415)</u>	<u>(13,493)</u>
Total liabilities and fund balance	<u>\$338,412</u>	<u>\$137,908</u>

ANDREUILLES PARISH SHROFF
Marksville, Louisiana
1994 Sales Tax Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended June 30, 2000
With Comparative Actual Amounts for the Year Ended June 30, 1999

	2000		Variance - Favorable (Unfavorable)	2000
	Budget	Actual		
Revenues:				
Sales taxes	\$1,236,125	\$1,135,151	\$ (100,974)	\$ 1,305,110
Miscellaneous -				
Other	-	30,740	30,740	7,880
Total revenues	<u>1,236,125</u>	<u>1,165,891</u>	<u>(69,234)</u>	<u>1,312,990</u>
Expenditures:				
Current -				
Public safety:				
Personnel services and related benefits	385,565	399,447	(4,882)	404,951
Operating services	61,722	61,197	525	45,959
Operations and maintenance	756,842	700,944	15,898	641,852
Capital outlay	38,080	7,369	30,711	123,581
Total expenditures	<u>1,222,129</u>	<u>1,169,957</u>	<u>52,172</u>	<u>1,246,419</u>
Excess (deficiency) of revenues over expenditures	<u>13,996</u>	<u>(4,066)</u>	<u>(18,062)</u>	<u>69,585</u>
Other financing sources/(uses):				
Operating transfers in	-	13,996	13,996	-
Operating transfers out	-	-	-	-
Total other financing sources/(uses):	<u>-</u>	<u>13,996</u>	<u>13,996</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>13,996</u>	<u>9,930</u>	<u>(4,116)</u>	<u>69,585</u>
Fund balance (deficit), beginning	<u>(13,495)</u>	<u>(13,495)</u>	<u>-</u>	<u>(92,689)</u>
Fund balance (deficit), ending	<u>\$ 201</u>	<u>\$ (3,565)</u>	<u>\$ (4,116)</u>	<u>\$ (12,495)</u>

AVOUELLES PARISH SHERIFF
Marksville, Louisiana
1994 Sales Tax Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 2004

With Comparative Actual Amounts For the Year Ended June 30, 2000

	<u>2004</u>		<u>Variance -</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>	<u>2000</u>
			<u>(Unfavorable)</u>	
Public safety:				
Personal services and				
related benefits -				
Director salary	\$ 38,680	\$ 38,680	\$ -	\$ 38,680
Inventory salary	21,680	21,680	-	21,680
Road crew salary	16,800	16,800	-	16,800
Communication salaries	278,666	285,832	(7,166)	281,515
Fordon and payroll taxes	28,390	28,593	2,203	25,418
Total personal services and				
related benefits	<u>383,216</u>	<u>395,447</u>	<u>(12,231)</u>	<u>481,913</u>
Operating services -				
Deputy hospitalization	41,722	41,517	205	43,815
Operations and maintenance -				
Auto maintenance and fuel	620	535	125	1,402
Radio maintenance	58,200	51,863	4,337	40,218
Office supplies and expenses	18,300	8,949	3,360	14,719
Computer software	38,800	28,700	3,360	18,248
Telephones	205,182	183,741	11,421	198,845
Professional fees	-	-	-	6,745
Ambulance service	326,408	324,808	12,400	335,608
Sales tax collection fee	26,800	16,602	3,398	16,748
Publications, dues and subscriptions	3,800	3,888	120	4,837
Utilities	16,308	16,277	223	13,418
Uniforms	1,208	1,144	56	829
Education and training	308	-	308	1,298
Other	51,108	50,272	836	3,758
Total operations and maintenance	<u>726,842</u>	<u>780,844</u>	<u>31,898</u>	<u>641,852</u>

(continued)

AVOUELLES PARISH SHERIFF
Marksville, Louisiana
1994 Sales Tax Fund

Statement of Expenditures Compared to Budget (GAAP Basis)-(Continued)
Year Ended June 30, 2000
With Comparative Actual Amounts for the Year Ended June 30, 2000

	2000		Variance - Favorable (Unfavorable)	2000
	Budget	Actual		
Capital outlay:				
Railies	31,300	3,083	30,615	31,668
Road signs	200	271	28	-
Computers	1,600	831	128	128,488
Equipment	<u>3,600</u>	<u>3,147</u>	<u>(147)</u>	<u>3,612</u>
Total capital outlay	<u>36,700</u>	<u>7,349</u>	<u>30,681</u>	<u>153,181</u>
 Total expenditures	<u>\$ 1,222,120</u>	<u>\$ 1,158,917</u>	<u>\$ 63,213</u>	<u>\$ 1,243,479</u>

DEBT SERVICE FUNDS

1994 Sales Tax Bond Sinking and Reserve

To accumulate monies for repayment of the \$1,650,000 Public Improvement Sales Tax Bonds, Series 1994 and interest due semi-annually at 4.75 to 10.8 percent. Payments are derived from the one-half-cent sales and use tax approved by the voters on November 19, 1993.

Certificate of Indebtedness, Series 1999

To accumulate monies for payment of the \$380,000 Certificates of Indebtedness, Series 1999, due in annual installments, plus interest, through maturity in 2049. Payments are derived from the one-half-cent sales and use tax approved by the voters on November 19, 1993.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana
Debt Service Funds

Combining Balance Sheet
June 30, 2001

With Comparative Totals for June 30, 2000

	Sales Tax Receipts Series 1994	Certificates of Indebtedness Series 1999	Totals	
			2001	2000
ASSETS				
Cash and interest-bearing deposits	\$ 736	\$ -	\$ 736	\$ 3,440
Cash with paying agent	-	88,823	88,823	80,848
Total assets	<u>\$ 736</u>	<u>\$88,823</u>	<u>\$89,559</u>	<u>\$84,288</u>
FUND BALANCE				
Fund balance:				
Reserved for debt service	<u>\$ 736</u>	<u>\$88,823</u>	<u>\$89,559</u>	<u>\$84,288</u>

AVOUELLES PARISH SHERIFF
Marksville, Louisiana
Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2001
With Comparative Totals for June 30, 2000

	Sales Tax Rebills Series 1994	Certificates of Indebtedness Series 1999	Totals	
			2001	2000
Revenues:				
Sales taxes	\$141,029	\$100,080	\$241,029	\$270,919
Miscellaneous -				
Interest income	189	4,091	4,280	3,812
Total revenues	<u>141,188</u>	<u>104,171</u>	<u>245,359</u>	<u>274,731</u>
Expenditures:				
Debt service -				
Principal	108,860	60,808	169,668	85,808
Interest	62,875	38,808	101,683	86,799
Paying agent fees	-	369	369	-
Total expenditures	<u>162,875</u>	<u>99,985</u>	<u>262,860</u>	<u>182,597</u>
Excess (deficiency) of revenues over expenditures	<u>(21,687)</u>	<u>4,186</u>	<u>(17,501)</u>	<u>92,134</u>
Other financing sources:				
Operating transfers in	-	-	-	9,168
Operating transfers out	-	-	-	(200,000)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(190,832)</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>(21,687)</u>	<u>4,186</u>	<u>(17,501)</u>	<u>(98,668)</u>
Fund balance, beginning	<u>3,403</u>	<u>88,840</u>	<u>92,243</u>	<u>191,621</u>
Fund balance, ending	<u>\$ 1,716</u>	<u>\$ 93,026</u>	<u>\$ 94,742</u>	<u>\$ 92,953</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil Fund

To account for funds held in connection with civil suits, Sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Bond Fund

To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's 12th Judicial Court Fines Fund.

Fines and Cost Fund

To account for the collection of fines and costs and payment of these collections to the Sheriff's 12th Judicial Court Fines Fund.

12th Judicial Court Fines Fund

To account for the collection of fines and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1978, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Federal Inmate Fund

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

ANONTELLES PARISH SHERIFF
 Metairieville, Louisiana
 Primary Fund Type - Agency Funds

Chartering Business Start
 June 30, 2081
 Year Comparative Totals For June 30, 2080

	Civil Fund	Bond Fund	Fees and Cost Fund	Jails and Court Fund	Tax Collector Fund	Federal Income Fund	Totals	
							2081	2080
ASSETS								
Cash and interest-bearing deposits	\$5,198	\$48,225	\$148,541	\$ 114	\$ 66,942	\$34,903	\$317,865	\$481,859
Receivables:								
Taxes	-	-	-	-	-	-	-	-
Total assets	<u>\$5,198</u>	<u>\$48,225</u>	<u>\$148,541</u>	<u>\$ 114</u>	<u>\$ 66,942</u>	<u>\$34,903</u>	<u>\$317,865</u>	<u>\$481,859</u>
LIABILITIES								
Due to other funds	\$ 977	\$ 39	\$ 99	\$ 13	\$ 1,224	\$ -	\$ 2,298	\$ 7,388
Due to taxing bodies and others	\$,183	60,200	148,482	183	63,759	-	280,607	402,478
Due to pensions	-	-	-	-	-	34,903	34,903	31,265
Total liabilities	<u>\$6,160</u>	<u>\$60,239</u>	<u>\$148,541</u>	<u>\$ 114</u>	<u>\$ 66,942</u>	<u>\$34,903</u>	<u>\$317,865</u>	<u>\$481,859</u>

ANYOTELLES MARSH SHEDD
 Indianville, Louisiana
 Fiduciary Fund Type : Agency Funds

Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2001
 With Comparative Totals for Year Ended June 30, 2000

Balance, beginning of year	City Fund	Bond Fund	Fees and City Fund	Interest Cost (Fees) Fund	Tax Collector Fund	Federal Income Fund	Totals	
	\$	\$	\$	\$	\$	\$	2001	2000
Additional:								
Deposits:								
City's gifts, sales, and seizures	424,755	-	-	-	-	-	424,755	116,962
Address deposits	21,945	-	-	-	-	-	21,945	14,180
Clock of court fees	65,351	-	-	-	-	-	65,351	31,579
Bonds	-	20,119	-	-	-	-	20,119	60,465
Phone and rent	-	-	213,285	344,345	-	-	557,630	286,499
Quotas and permit fees collection	119,342	-	-	-	-	-	119,342	113,622
Taxes, fees, etc., paid to tax collector	-	-	-	-	4,873,419	-	4,873,419	5,241,438
Prisoner deposits	-	-	-	-	-	994,340	994,341	892,817
Interest on investments	1,266	1,824	2,827	1,611	-	-	6,528	18,306
Transfers from float and cover fund	-	-	-	228,678	-	-	228,678	189,292
Total additions	<u>644,298</u>	<u>20,944</u>	<u>216,112</u>	<u>674,374</u>	<u>4,878,419</u>	<u>994,341</u>	<u>5,344,888</u>	<u>7,282,149</u>
Totals	<u>644,298</u>	<u>20,944</u>	<u>196,963</u>	<u>674,992</u>	<u>3,375,241</u>	<u>1,001,126</u>	<u>8,018,667</u>	<u>7,984,919</u>

(continued)

ANNOUNCES FUNDING MERIT

Shelton, Lewis

Policy Fund Type - Agency Funds

Statement of Changes in Assets and Liabilities (Continued)

Year Ended June 30, 2001

Non-Comparative Funds for Year Ended June 30, 2000

Funds	Fixed		Cash		Total		Total	
	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed
Trans, Inv, ex, distributed to various	-	-	-	-	-	-	-	-
Indemnity and other	-	-	-	-	-	-	-	-
State	3,000	-	-	-	3,000	-	3,000	-
Health-Care Fund and Child of Court	218,702	-	-	-	218,702	-	218,702	-
Liquor and lottery	361,006	-	-	-	361,006	-	361,006	-
Apprentices	18,488	-	-	-	18,488	-	18,488	-
Recreation and savings	6,744	-	-	-	6,744	-	6,744	-
Officer performance	12,076	-	-	-	12,076	-	12,076	-
Prisoner distribution	3,022	-	-	-	3,022	-	3,022	-
Other pension	41,238	-	-	-	41,238	-	41,238	-
Other retirement	-	-	-	-	-	-	-	-
State retirement	-	-	-	-	-	-	-	-
Police pay	-	-	-	-	-	-	-	-
Judge	-	-	-	-	-	-	-	-
Judge judicial expense fund	-	-	-	-	-	-	-	-
Court remodeling study	-	-	-	-	-	-	-	-
Indigent children fund	-	-	-	-	-	-	-	-
Judges salaries for	-	-	-	-	-	-	-	-
Lewis County Commission on Law Enforcement	-	-	-	-	-	-	-	-
Lewis County Commission - Training	-	-	-	-	-	-	-	-
Lewis County Department of Health and Education	-	-	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Transfer to the Judicial Case Files	-	-	-	-	-	-	-	-
Total transfers	60,000	-	-	-	60,000	-	60,000	-
Balance, end of year	3,408	-	-	-	3,408	-	3,408	-

**COMPLIANCE
AND
INTERNAL CONTROL**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Bill Felt
Avoyelles Parish Sheriff
Mandeville, Louisiana

We have audited the general purpose financial statements of the Avoyelles Parish Sheriff as of and for the year ended June 30, 2011, and have issued our report thereon dated August 24, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Avoyelles Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that is required to be reported under Government Auditing Standards, which are described in the accompanying Schedule of Current and Prior Year Findings and Corrective Action Plan as items B0-1(C) and B1-01(C).

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Avoyelles Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying Schedule of Current and Prior Year Findings and Corrective Action Plan as item B0-1(C).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of the Acapulco Parish Sheriff's management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Keller, Champagne, Strawn & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 24, 2021

ASPECTOS FUNDAMENTALES

Medellín, Colombia

Resumen Ejecutivo de Contexto y Prior Audio Year Findings

and Oversight Audio Year

Year Ended June 30, 2009

Findings	Priority	Findings	Oversight	Context	Timeline	Oversight Action Planned	Status of Oversight Process	Assessment of Oversight Completion

Contextual Issues (continued)

Findings

Findings

The monthly finding that and reserve fund requirements as required by the 1994 State Tax

N/A

The Director of Finance will make certain that

January 2007

findings were not funded monthly.

findings were funded in accordance with the

Director of

Findings

Actual total revenues in the 1994 State Tax Fund

N/A

The Director of Finance will make certain that

June 2007

that it was budgeted revenues by 2001.14 or 4.7% (154-63.16.111) requires the Board to amend the budget when actual (the projected revenue collection for the year 06) is lower budgeted revenues by five percent or more.

the Director of Finance will make certain that

Director of

Findings

Findings

Due to the small number of bookkeeping and

N/A

The Director has determined that the cost to take

July

according employees, the Board did not have adequate information of business within the accounting system.

additional accounting personnel is not cost effective and such investigations are conducted during the audit.

Director of

REPORTING PARSNIP SEEDS
 Windsor-De, Louisiana

Summary Schedule of Current and Prior Audit Year Findings
 and Corrective Action Plans (Continued)
 Year Ended June 30, 2004

Find Year	Finding Category	Finding Number	Description of Finding	Comments Actual Planned	Corrective Action Planned	Status of Current Finding	Anticipated Completion Date
Fiscal Year(s) covered:--							
Disbursement:							
06-070	1998		The monthly ending fund expenditures as reported by the Fund Administrator The Board Agreement with the Funded account.	No			
06-070	2000		Actual expenditures exceeded budgeted expenditures by five percent or more (July-02 to 12-02) in the General Fund and 1994 State Tax Fund.	Yes			
General Disburse:							
06-070	Not known		Due to the small number of landscaping and maintenance employees, the Sheriff did not have adequate supervision of functions within the recording process.	Yes			